

CENTRAL VALLEY PROJECT
SCHEDULE OF FY 2000 IRRIGATION O&M EXPENSE AND REPLACEMENT COST
2002 IRRIGATION WATER RATES

Component/Facility/Contractor	O&M & Corps Expense 1/	Project Use Energy Cost 1/	Provision for Replacement	Total
<u>Storage</u>				
American River (0353)	84,036.83			84,036.83
Black Butte Dam & Reservoir (0214)	332,424.83			332,424.83
Buchanan Reservoir (0214)	301,501.94			301,501.94
Clear Creek Tunnel (0416)	2,675.92			2,675.92
Columbia-Mowry System (1785)	122,678.26			122,678.26
Delta Cross Channel (0863)	12,393.32			12,393.32
Folsom Dam & Reservoir (0353) & (1910)	377,151.88			377,151.88
Folsom/Nimbus Supplemental (0353)	1.72			1.72
Folsom Pipeline (0353)	205,674.22			205,674.22
Folsom Pumping Plant (0353)	176,146.09	3,441.79		179,587.88
Friant Dam & Reservoir (1785) & (1910)	1,076,754.32	1,746.04		1,078,500.36
Gianelli, WR Pumping-Generating Plant (0805)	1,431,880.91	1,423,027.85		2,854,908.76
Regenerating Credit		(1,608,074.50)		(1,608,074.50)
San Felipe Unit	5/ (21,650.04)	(96,112.91)		(117,762.95)
Hill, CA Whiskeytown Dam (0416)	133,010.52			133,010.52
Hidden Reservoir (0214)	128,877.60			128,877.60
New Melones Dam & Reservoir (0880) & (1910)	8/ 30,468.07	(129.39)		30,338.68
Nimbus Dam & Reservoir (0353)	57,055.04			57,055.04
Provision for Replacement			32,168.00 2/	32,168.00
Sacramento River (0725)	208,979.15			208,979.15
San Joaquin River (1785)	62,099.63			62,099.63
Shasta Dam & Reservoir (1741) & (1910)	927,017.66			927,017.66
Coleman Fish Hatchery (1741)	8/ 2,221,172.12	23,165.83		2,244,337.95
Sisk, BF San Luis Dam & Reservoir (0805)	1,639,977.50			1,639,977.50
Spring Creek Tunnel (0416)	25.61			25.61
Spring Creek Debris Dam (0416)	8/ (22,859.41)			(22,859.41)
Tri-Dam Tulloch Dam & Reservoir	0.00			0.00
Trinity Dam & Reservoir (0416)	52,829.34			52,829.34
Total Storage	9,540,323.03	(252,935.29)	32,168.00	9,319,555.73

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<u>San Luis Drain</u>				
Kesterson Reservoir (0805)	6/ 512,735.84			512,735.84
San Luis Drain (0805)	498.00			498.00
Total San Luis Drain	513,233.84			513,233.84
<u>Conveyance Adjustment</u>				
San Luis Canal (0805)	(23,623.08)			(23,623.08)
Los Banos Creek Det Dam (0805)	(16,098.71)			(16,098.71)
Little Panoche Det Dam (0805)	(4,448.22)			(4,448.22)
Total Conveyance Adjustmen	(44,170.01)			(44,170.01)
<u>Conveyance Pumping Adjustment</u>				
Dos Amigos Pumping Plant (Includes Switchyard) (0805)	(48,158.97)			(48,158.97)
Total Conveyance Pumping Adjustmen	(48,158.97)			(48,158.97)
<u>Direct Costs (Pumping & Offsets)</u>				
Contra Costa Canal (0863)				
Contra Costa PP - Power/Contra Costa WD				0.00
Corning Canal (0725)				
Corning WD Canalside Relift - Power		23,863.80		23,863.80
Proberta WD Canalside Relift - Power		1,649.77		1,649.77
Cow Creek Unit (0725)				
Wintu-Cow Creek PP - Power/Bella Vista WD		41,940.60		41,940.60
Cross Valley Canal		3/ 5,301.22		5,301.22
County of Fresno		7,467.84		7,467.84
County of Tulare		11,000.47		11,000.47
Hills Valley ID		71,347.34		71,347.34
Kern-Tulare ID		90,261.32		90,261.32
Lower Tule River ID - CVC		65,920.02		65,920.02
Pixley ID		22,591.34		22,591.34
Rag Gulch ID		1,895.84		1,895.84
Tri-Valley ID				
Friant-Kern Canal (1785)				
Lewis Creek WD - Offset	12,125.27			12,125.27

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Component/Facility/Contractor	O&M & Corps Expense 1/	Project Use Energy Cost 1/	Provision for Replacement	Total
<u>Direct Costs (Pumping & Offsets)</u>				
San Felipe Unit (0805)	5/			
San Benito County WD				
San Benito WD - Offset	178,751.63			178,751.63
Gianelli, WR PGP - PUE		58,467.41		58,467.41
Gianelli, WR PGP - Storage	13,170.15			13,170.15
Pacheco PP - Power	0.00	60,132.92		60,132.92
Santa Clara Valley WD				
Santa Clara WD - Offset	757,639.20			757,639.20
Coyote PP - Power		24,750.69		24,750.69
Gianelli, WR PGP - PUE		37,645.51		37,645.51
Gianelli, WR PGP - Storage	8,479.89			8,479.89
Pacheco PP - Power	0.00	38,717.89		38,717.89
San Luis Canal - Fresno (0805)				
Westlands WD				
Pleasant Valley PP - Power and O&M		246,660.91	2/ 22,710.00	269,370.91
San Luis Relift PP - Power/Pleasant Valley WL		18,683.62		18,683.62
San Luis Relift PP - Power/Westlands WD		964,886.02		964,886.02
Westlands PP	507.10			507.10
Westlands WD - Offset	(42,166.17)			(42,166.17)
San Luis Canal - Tracy (0805)				
Panoche WD Canalside Relift - Power		392.32		392.32
San Luis WD Canalside Relift - Power		224,293.22		224,293.22
San Luis WD-SLC Offset	67,248.09			67,248.09
Tehama-Colusa Canal (0725)				
Colusa County WD Canalside Relift - Power		93,348.50		93,348.50
Dunnigan WD Canalside Relift - Power		867.90		867.90
Glenn Valley WD Canalside Relift - Power		236.43		236.43
Kanawha WD Canalside Relift - Power		10,138.94		10,138.94
Orland-Artois WD Canalside Relift - Power		26,967.18		26,967.18
Westside WD Canalside Relift - Power		9,831.83		9,831.83
Total Direct Costs (Pumping & Offsets)	995,755.16	2,159,260.84	22,710.00	3,177,726.00
Sub-Total	10,956,983.05	1,906,325.55	54,878.00	12,918,186.60
<u>Water Marketing</u>	7/ 14,388,516.34			14,388,516.34
Total Costs to be Allocated	25,345,499.39	1,906,325.55	54,878.00	27,306,702.94

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SCHEDULE OF FY 2000 IRRIGATION O&M EXPENSE AND REPLACEMENT COST
2002 IRRIGATION WATER RATES

	O&M & Corps Expense 1/	Project Use Energy Cost 1/	Provision for Replacement	Total
Direct Billed:				
Conveyance				
Corning Canal (0725)	13,019.46			13,019.46
Delta-Mendota Canal (0863)	22,539.97			22,539.97
Delta-Mendota Pool				0.00
Friant-Kern Canal (1785)	7/ 29,568.21			29,568.21
Little Panoche Creek Detention Dam (0805)	(3,818.65)			(3,818.65)
Los Banos Creek Detention Dam (0805)	(1,006.79)			(1,006.79)
Madera Canal (1785)	23,579.46			23,579.46
O'Neill Forebay & Dam (0805)				0.00
Provision for Replacement				0.00
Red Bluff Diversion Dam (0725)	85,985.73			85,985.73
San Luis Canal (0805)	(1,741.59)			(1,741.59)
San Luis Canal Turnouts (0805)	312.69			312.69
Tehama-Colusa Canal (0725)	34,611.89			34,611.89
Direct Billed Conveyance	203,050.38			203,050.38
Conveyance Pumping				
Corning Pumping Plant (0725)	642.30	43,226.72		43,869.02
Dos Amigos Pumping Plant (0805)	(14,781.62)	4/ 1,592,387.97		1,577,606.35
O'Neill Pumping-Generating Plant (0805)	6,286.59	431,490.08		437,776.67
Regenerating Credit		(65,726.39)		(65,726.39)
Provision for Replacement			2/ 74,532.00	74,532.00
State Delta PP - In Lieu of Tracy		4/ 170,135.40		170,135.40
Tracy Pumping Plant (0863)	7/ 57.69	7/ 3,716,817.87		3,716,875.56
Tracy PP Switchyard (0863)	25,128.90			25,128.90
Direct Billed Conveyance Pumping	17,333.86	5,888,331.65	74,532.00	5,980,197.51
Direct Pumping 10/				
Contra Costa PP (Contra Costa WD) (0863)*	4,903.30			4,903.30
Cross Valley Canal (State Delta PP)		4/ (33,594.61)		(33,594.61)
Direct Billed Direct Pumping	4,903.30	(33,594.61)	0.00	(28,691.31)
* These costs are not included above under Conveyance Pumpin				
Total Costs to be Direct Billed	225,287.54	5,854,737.03	74,532.00	6,154,556.57
Grand Total	25,570,786.93	7,761,062.58	129,410.00	33,461,259.51

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SCHEDULE OF FY 2000 IRRIGATION O&M EXPENSE AND REPLACEMENT COST
2002 IRRIGATION WATER RATES

a/ Irrigation Gross Revenues per Sch B-2 51,328,224.68

Revenue Adjustments:

Prior Year Adjustments recorded in FFS in FY00 (See PYADIR00.Z04)	(5,642,283.86)	
Less: PY Adjustments incorporated in CY accounting in Ratesetting (See PYADIR00.Z04 & IRREC00.WK4)	0.00	(5,642,283.86)
Operating Income - Conveyance PUE Direct Billed (Tehama Colusa Canal Authority) - F/S Sch. 1	29,572.72	
Operating Income - Conveyance PUE Direct Billed (San Luis Delta-Mendota) - F/S Sch. 1	12,579,837.32	12,609,410.04
Current FY Contract Administrative Fees - F/S Sch. 18		15,050.00
Current FY Non-Compliance Bills - (See IRREC00.WK4)		8,839.96
Current Year O&M Deficit Payments - F/S Sch. 18 (Includes: -\$4,343.19 that was accounted for in PY)		
0214 CVP O&M Deficit (IRREC00.WK4)	835,539.51	
0214 CVP Capital Repayment (IRREC00.WK4) - Westlands WD	1,155,985.55	
0725 Sacramento River Division	24,075.31	
0863 Delta Division	67,330.08	
1785 Friant Division	(12,843.98)	2,070,086.47
Prior Year O&M Deficit Pymts (VP's) included in Sch B-2 (Sch B-3A)		(207,055.11)
Current Year - Capital Repayment (VP) included in Sch B-2 (Sch B-3A)		(1,155,985.55)
Current Year O&M Deficit Pymts (VP's) included in Sch B-2 (See IRREC00.WK4 & Sch B-3A)		(633,890.87)
Current Year Overpayments applied as VP's to prior year deficits (from Sch B-3C)		(130,204.90)
Current Year "FFS" Adjustment (San Luis WD - SLCT) (See IRREC00.WK4)		(4,379.20)
Current Year "705" Adjustments incorporated in 99 acctg. (See IRREC00.WK4: To Rates &/or WORKS)		
Corning Canal (Proberta WD)	314.24	
Cow Creek Unit (Bella Vista WD)	16,550.77	
Delta-Mendota Canal (Broadview WD)	(3,620.00)	
Friant-Kern Canal (Porterville ID; So San Joaquin MUD - Incl Non-Permanent)	42,608.71	
Madera Canal (Madera ID)	59,099.89	
New Melones D & R (Non-Permanent - Stockton East)	3,455.76	
Sacramento River - Willows (Sutter MWC; Princeton-Cordora-Glenn ID)	161,200.08	
San Felipe Division (Santa Clara Valley WD)	(111,068.12)	
Sly Park D & R (El Dorado ID)	759.32	
Tehama Colusa Canal (4-M WD; Dunnigan WD; Holthouse WD; Kanawha WD; Westside WD)	90,475.31	259,775.96
PY Adjustments of Holthouse, Kirkwood, Myers-Marsh (See CY B-2 "Historical Recon Sheet"		(11,653.33)
Current Year Adjustments of Various Contractors (See CY Sch B-2 "Adjustment Sheet"		(189,255.03)
		58,316,679.26
		0.00
Irrigation Revenues per Financial Statement (Sch. 18)		58,316,679.26
Non-Permanent Contractors Revenue:		(2,658,768.52)
Warren Act Contractors Current FY Revenue:		(450,066.79)
Adjusted Permanent Contractors Revenue		55,207,843.95

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RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/00

Reconstructed Excess of Revenues Over Expenses at 9/30/99 per F/S (Sch. 12)		64,734,773.87
Adjusted Permanent Contractor Revenues (see a/)	55,207,843.95	
FY 00 Activity per Ratesetting (Includes Cost to be Directly Billed): O&M Expens	33,461,259.51	
Other Adjustments to Expense ^{7/}	6,022,139.32	
CY Provision for Replacement - not recorded in Sch. 1 ¹	(129,410.00)	
Total O&M Expense per F/S Sch. 19	39,353,988.83	
Non-Permanent Contractors Revenue	13,833,855.12	
Warren Act Contractors Revenue	2,658,768.52	
Total Current Year Result per F/S Sch.17	450,066.79	18,962,690.43
Storage Expense, F/S Sch. 26		
State of California:		
American River Div (0353)		(5,310.60)
Sac River Div (0725)		(1,335.76)
Stanislaus Div (0880)		
Shasta Division (1741)		(4,310.49)
CVP Repl, Add & Maint (1910)		(2,029.61)
Water Marketing Expense, F/S Sch. 26		(287.91)
Cumulative Recorded Excess of Income Over Expense at End of FY per Financial Statement (Sch. 1:		83,684,189.93

Note: The reconciliation of reconstructed excess of income over expenses to water rates will be finalized at a later date.

FOOTNOTES

- 1/ From CVP Allocation of Multipurpose Expense, Schedule No. 25, 1999 Financial Statement
- 2/ See Sch B-8 Worksheet: 1 MI RPL, Schedule of Provision for Replacement Cost
- 3/ Deliveries are based on information provided by the Central Valley Operations Office. Costs are based on the project use energy allocation procc and are provided by MP-3400 and MP-3600. These costs are considered Direct Pumping for the Cross Valley Contractor

a. Cross Valley Canal - Contractor Accounting									
State Delta Pumping Plant									
Contractors	Historical True-up		2000 PUE Costs (Estimate)			PUE Adjustment			Total
	Percentages	3rd Install.	Deliveries	Ratio	PUE	1997 True-Up	1998	1999	
County of Fresno	0.02272	2,573.00	2,100	0.02524	379.15	0.00	30.60	0.00	2,318.47
County of Tulare	0.03754	4,251.34	0	0.00000	0.00	0.00	0.00	0.00	3,216.50
Hills Valley ID	0.02481	2,809.69	0	0.00000	0.00	0.00	217.30	0.00	7,973.47
Kern-Tulare WD	0.30446	34,479.57	27,551	0.33120	4,974.28	0.00	0.00	0.00	31,893.49
Lower Tule River ID	0.23385	26,483.11	25,489	0.30641	4,601.99	15,931.38	5,378.28	26,282.64	11,583.93
Pixley ID	0.26216	29,689.17	17,358	0.20867	3,133.96	15,931.38	5,378.28	0.00	11,787.24
Rag Gulch WD	0.10484	11,872.95	10,678	0.12836	1,927.89	0.00	0.00	0.00	8,790.50
Tri-Valley WD	0.00962	1,089.45	9	0.00011	1.62	0.00	0.00	0.00	804.76
Total	1.00000	113,248.27	83,185	1.00000	15,018.90	31,862.75	11,004.46	26,282.64	78,368.37

Dos Amigos PP
(from 3b. below)

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b.

Cross Valley Canal - Contractor Accounting										
Dos Amigos Pumping Plant										
Contractors	Historical True-up Adjustments			2000 PUE Costs (Estimate)			PUE Adjustment			Dos Amigos PP Total
	1st Install.	2nd Install.	3rd Install.	Deliveries	Ratio	PUE	1997	1998	1999	
County of Fresno	721.10	515.80	631.07	2,100	0.02524	450.51	0.00	0.00	0.00	2,318.47
County of Tulare	1,268.00	876.33	1,072.17	0	0.00000	0.00	0.00	0.00	0.00	3,216.50
Hills Valley ID	813.29	562.08	687.69	27,551	0.33120	5,910.41	0.00	0.00	0.00	7,973.47
Kern-Tulare WD	10,417.36	7,199.60	8,808.48	25,489	0.30641	5,468.06	0.00	0.00	0.00	31,893.49
Lower Tule River ID	3,648.07	5,587.38	6,835.98	17,358	0.20867	3,723.75	(7,821.51)	0.00	(389.74)	11,583.93
Pixley ID	4,139.51	5,927.02	7,251.52	10,678	0.12836	2,290.71	(7,821.51)	0.00	0.00	11,787.24
Rag Gulch WD	3,464.60	2,394.44	2,929.52	9	0.00011	1.93	0.00	0.00	0.00	8,790.50
Tri-Valley WD	317.25	219.26	268.25	0	0.00000	0.00	0.00	0.00	0.00	804.76
	24,789.18	23,281.91	28,484.67	83,185	1.00000	17,845.37	(15,643.02)	0.00	(389.74)	78,368.37
Westlands WD	(22,173.87)									
Pacheco WD	(337.24)									
Panoche WD	(8,801.01)									
San Luis WD	7,053.11									
Total	(24,259.01) *									

* Included in Conveyance Pumping Adjustment above

4/ <u>Direct Billings</u>	State Delta PP - Direct Billings						Dos Amigos PP - Direct Billings							
	Historical True-Up 3rd Install.	PUE Adjustment			2000 PUE (Estimate)	Subtotal	Historical True-Up 2nd Install.	Historical True-Up 3rd Install.	PUE Adjustment			2000 PUE (Estimate)	Subtotal	Total
		1997 True-Up	1998	1999					1997 True-Up	1998	1999			
Cross Valley Contractors	0.00		(11,004.46)	(24,517.96)	0.00	(35,522.42)	0.00	0.00	0.00	1,927.81	0.00	0.00	1,927.81	(33,594.61)
In Lieu of Tracy Contractor:	142,148.30	(31,862.75)		3,863.43	55,986.42	170,135.40								170,135.40
Other - Dos Amigos PP							(20,596.57)	360,241.20	11,515.84	203,401.47	263,807.82	774,018.20	1,592,387.97	1,592,387.97
Total	142,148.30	(31,862.75)	(11,004.46)	(20,654.53)	55,986.42	134,612.98	(20,596.57)	360,241.20	11,515.84	205,329.28	263,807.82	774,018.20	1,594,315.77	1,728,928.75

5/ Allocation of Direct Pumping to San Felipe Unit Contractors

	San Felipe Unit			All Other Contractors	Total
	San Benito	Santa Clara	Subtotal		
Class 1 Storage Acre-Feet Delivered	27,641	17,797	45,438	2,960,394	3,005,832
Acre-Feet Ratio	0.60832	0.39168	0.01512	0.98488	1.00000
Allocations:					
Gianelli, WR PGP - Direct Costs	13,170.15	8,479.89	21,650.04	1,410,230.87	1,431,880.91
Gianelli, WR PGP - PUE Costs	58,467.41	37,645.51	96,112.91	b/	
Pacheco Pumping Plant - Power - PUE Costs	60,132.92	38,717.89	98,850.81	b/ Total SF Unit A/F Pumping Req (KWH/AF)	45,438 337.9
Pacheco Pumping Plant - Power - Direct Costs	0.00	0.00	0.00	Total KWH Required FY 97 PUE Cost/KWH	15,353,500 0.00626
				Total PUE Costs	96,112.91

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6/ Kesterson Reservoir Cleanup Program costs have been charged to Westlands WD through the contractor accountings and will not be direct billed per agreement with the water district

7/ Adjustments to the 2000 Financial Statement

<u>Component:</u>		<u>Amount</u>
Storage Expense		
Tracy Pumping Plant to Carriage	(57.69)	
Tracy Pumping Plant - Power to Carriage	(3,716,817.87)	
Gianelli PGP (San Felipe Unit) to Carriage	(117,762.95)	
Columbia-Mowry System from Water Marketing	122,678.26	
Shasta D&R (Coleman Fish Hatchery) incorporated in ratesetting in prior year	(2,374,876.48)	
Friant Dam & Reservoir (Expense of \$2,285,050.05 is reduced by \$2,939.37 "Repair Spillway Drum Gates" which will be capitalized The -\$1,368.86 is Irrigation's portion of multipurpose to be removed)	(1,368.86)	
		(6,088,205.59)
Carriage Expense		
Tracy Pumping Plant from Storage	57.69	
Tracy Pumping Plant - Power from Storage	3,716,817.87	
Gianelli PGP (San Felipe Unit) from Storage	117,762.95	
State Delta PP - PY Adjustment incorporated in FY 1993	679.58	
State Delta PP - Adj to 1998 True-Up	(243,074.94)	
Dos Amigos PP (PUE) - Adjustment to F/S	139,071.70	
San Luis - Delta Mendota - Unidentified Offset:	(247,860.41)	
Friant-Kern Canal Maintenance by Friant Water User:		
Expense of \$513,728.32. The \$485,010.91 is Irrigation's portion of multipurpose to be removed)	(485,010.91)	
		2,998,443.53
Water Marketing		
Trinity Water Quality Monitor/Pwr - Non-Reimbursable	(150,930.48)	
Columbia-Mowry System to Storage	(122,678.26)	
Trinity River from General & Administrative Expenses	14.42	
Non-Permanent Contractor Revenue	(2,658,768.52)	
		(2,932,362.84)
General & Administrative Expenses		
Trinity River G&A to Water Marketing		(14.42)
Total Adjustments to FY 2000 F/S		<u>(6,022,139.32)</u>

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8/ Includes Prior-Year Storage Adjustment

Note: Storage Expense Allocation

(The following calculations are provided for use on Schedule of CVP Allocated Irrigation Storage Expens

	San Felipe Unit		Contractors	Total
	Expense	PGP		
Allocated Gianelli, WR PGP Costs:				
Direct Costs (see 5/ above)		21,650.04	1,410,230.87	1,431,880.91
PUE Costs/Includes Regenerating Credit (see pg 1 of this schedule			(185,046.65)	(185,046.65)
Less: Gianelli, WR PGP Costs Allocated to Direct Pumping		21,650.04		(21,650.04)
Sub-total				1,225,184.22
Allocated Other Storage O&M Expens	122,386.90		7,971,984.62	8,094,371.51
Total Allocable Storage Expense	122,386.90		9,197,168.84	9,319,555.73

Sources: 2000 Financial Statement
2000 Water Revenues 705/FFS Reconciliation
Sch B-2
Sch B-8, Worksheet: IM&I-RPL